

Discussion on the promotion of accounting audit to financial management

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Abstract: Based on the deepening reform of the fiscal and tax system, the accounting and auditing work is also accelerating the rectification. Based on this background, strengthening the optimization of the accounting and auditing work is conducive to improving the accuracy of the cost control and risk estimation of the enterprise, and then improving the quality and efficiency of the financial management work, which has positive significance for the long-term and stable development of the enterprise. Based on this, enterprises should fully understand the role of accounting audit to promote the financial management work, and on this basis actively explore the financial management work in the accounting audit optimization measures, constantly improve the effectiveness of accounting audit work, to achieve the improvement of the quality of enterprise financial management work. In this paper, the analysis and discussion will be carried out, hoping to provide a reliable reference for the enterprise financial management and decision-making optimization.

Key words: accounting audit; Financial management; Integration of industry and finance; Audit supervision

Accounting audit work plays an important role in the financial management of enterprises. Through the accounting work process, the financial management and resource allocation mode of different business links of enterprises are reviewed and rechecked to effectively improve the standardization of the financial work of enterprises, ensure the independence of various economic activities of enterprises, and protect the legal financial transactions of enterprises. Based on the perspective of accounting audit, accelerate the exploration of enterprise financial management optimization path, help to promote the construction and application of enterprise financial integration mechanism, improve the efficiency of enterprise financial management work, help enterprises clarify the actual situation of financial management, provide real, complete and reliable business data information for management, help management from a long-term perspective, comprehensive consideration of enterprise reality, And according to the development of scientific strategic objectives and decisions, which has an important role in the stability of the enterprise, long-term development.

1. The promotion of accounting audit to financial management

(1) Clarify the important position of financial management

In terms of the actual work of enterprise accounting audit, its work content includes the collection, sorting and auditing of the accounting books, financial statements and other financial information of the enterprise, which can ensure the integrity, authenticity and accuracy of the financial management information, which is for the enterprise to timely discover the business link or the risk problems in the economic activities, And the enterprise financial management work to make real feedback, improve the security of the enterprise's assets at the same time, you can make clear the important position of financial management in the enterprise.

(2) Improve the construction of the financial management system

In the enterprise financial management work, its work functions mainly cover the supervision and verification of various accounting information, financial statements and other contents, in the accounting audit work, can more accurately identify the hidden problems existing in the operation of the enterprise financial management system, and through supervision and verification means to intervene and correct, help to further improve the financial management system. Through the implementation of dynamic supervision of the overall fund distribution and operation of the enterprise, it can effectively reduce the financial risk and improve the level of enterprise financial management.

(3) Strengthen financial information examination and review

The work content of accounting audit includes auditing the accounting information of enterprises, and completing the information content proofreading, correcting errors and making up for deficiencies after reviewing, which can provide a reliable reference basis for the implementation of the financial management of enterprises. Through accounting audit work, can effectively reduce the implementation of enterprise financial management may encounter uncertain factors, and according to the audit results, scientific determination of the quality of financial information, improve the efficiency of financial management performance assessment work, ensure the implementation of financial management orderly, which effectively demonstrates the value of accounting audit work.

(4) Strengthen the quality assurance of financial reports

Financial reports as an important object of accounting and auditing work, through the examination of enterprise financial reports, can realize the effective supervision of the work efficiency of accounting personnel, financial management personnel and the actual use of enterprise assets, urge the relevant staff to perform their functions in strict accordance with the rules and regulations, to ensure the normal operation of the financial management mechanism in the enterprise. At the same time, through the financial report content, data accuracy audit, can further improve the quality of financial reports, promote the stable and efficient development of financial management work, improve the level of enterprise financial management.

2. The financial management of accounting audit work optimization measures

(1) Clarify the importance of accounting audit

In the process of the development of market economy, the involvement of multiple business entities has intensified the intensity of market competition to a certain extent. In order to improve their own competitiveness, some enterprises often focus on project construction, product operation, marketing and other aspects, and lack a clear understanding of the importance of enterprise financial management and accounting audit. They can not really play the function of accounting and auditing and help improve the level of financial management. In this context, we should take the enterprise management as the entry point to strengthen the subjective cognition, clearly realize the importance and practical significance of accounting audit for enterprise management, combine the enterprise's actual financial situation and business development goals to carry out the deployment of accounting audit work content, complete the preparation of accounting audit plan, so as to standardize the enterprise's financial management behavior. Create a good premise for the improvement of the level of financial management and standardized development.

(2) detailed accounting audit system construction

A sound system construction can provide restraint and demonstration for the implementation of accounting and auditing work, so it requires enterprises to promote the construction of accounting and auditing system based on the financial management situation and supervision and auditing requirements, guide the relevant staff to deeply interpret the system content, clear the system use standards and constraints, etc. Urge the financial management personnel consciously according to the system requirements to standardize their own management behavior, improve the efficiency of enterprise financial management. At the same time, we should vigorously promote the post responsibility system, detail the accounting and auditing functions to specific departments and personnel, clarify the specific audit content and measures, complete the audit work strictly based on the standard accounting process, avoid the omission or repetitive problems, ensure the quality of audit information, and provide reference information for the financial management efficiency evaluation and decision-making. And through budget review, settlement audit and other ways to maintain the quality of financial information, to achieve an effective early warning of financial risks. On this basis, it should also be combined with the actual change of enterprise financial management, development strategy adjustment situation to adjust the content of the accounting audit system, integrate the opinions of the actual executive personnel to express the system content, better maintain the authority and effectiveness of the management system, promote the quality and efficiency of financial management synchronously.

(3) Optimize the design of enterprise organization structure

In order to improve the efficiency of internal governance, we should start from the existing organizational structure to optimize the system, set specific departments and responsible persons for different business fields, clarify the functions and responsibilities of different departments, avoid cross problems in business fields, strengthen the independence of accounting and audit work and financial management department, and redefine the functional scope of the financial department. Strictly implement the responsibility to the person, refine the secondary distribution of the internal work tasks of the department, establish the feedback mechanism of the specific work effect, select the accounting and audit personnel to set up a special working group for periodic supervision and audit results report, so as to achieve the full use of the accounting and audit results, assist enterprises to improve the effectiveness of financial management. At the same time, enterprises need to improve the construction of internal control environment, the introduction of modern property rights system and advanced control means, focusing on the requirements of accounting and auditing work for reasonable post Settings, strict separation of functions, to avoid the overlapping problems of auditors and accounting personnel, and establish a supporting evaluation system to achieve the internal control mechanism operation mode supervision and evaluation, put an end to the occurrence of fraud, Create a good internal control environment for the play of the function of accounting and auditing.

(4) give full play to the function of accounting audit

Usually accounting audit work involves enterprise accounting vouchers, accounting books and statements and other accounting data, requiring auditors to conduct relevant accounting information audit in strict accordance with relevant laws and regulations and enterprise system standards, and focus on accounting information and other key areas, combined with the actual business situation of enterprises, financial data and other information for the compilation of audit plans, With the application of sampling audit, big data analysis and other technical methods, to provide data support for the verification of the quality of enterprise accounting information, better play to the financial management of the audit and supervision function, improve the quality of the actual work. At the same time, it is necessary to focus on promoting the implementation and utilization of audit results, collect and integrate accounting audit results to solve accounting problems, optimize the efficiency of financial management, and perfect the application system of audit results, generate audit results based on the principle of maximizing the overall value and benefit of enterprises, and extract specific indicators for relevant departments to analyze. To achieve the direct feedback of the financial revenue and expenditure status of the enterprise and the problems exposed in the process of enterprise development, better prompt the financial department and business department to adjust and correct the focus of the work, and promote the improvement of the decision-making efficiency of the enterprise.

(5) Promote the information-based construction of audit work

At present, accounting informatization and financial management informatization have been widely carried out in enterprises all over the country. In order to ensure the smooth progress of informatization, enterprises also need to promote the fine management of accounting audit work based on the theory of management by objectives, break down specific work tasks and objectives and convey them to specific

departments, and realize the sharing of financial information among all departments. In combination with the problems found in the actual accounting audit to set the solution, to ensure the smooth implementation of accounting audit work. On this basis, for the specific financial management content and audit requirements for the design of performance assessment standards, the implementation of differentiated assessment mechanism, collection of assessment results urge accounting and auditing personnel to adjust the audit program, with the accounting audit network platform to build, better play to the implementation of accounting and auditing work supervision efficiency, to provide reliable guarantee for the quality of financial management.

Taking the transformation of audit work under the background of accounting informatization as an example, in the background of the new era, promoting audit informatization has become an important development direction to measure the professional ability of accounting audit and improve the effectiveness of audit work. In the information construction of audit tools, currently enterprises generally use Excel and other application software to screen and calculate accounting information, cooperate with the construction of audit system and business analysis platform, provide a completely closed environment for enterprise accounting and audit work, and help to further improve the audit efficiency. For example, an enterprise introduces VBA as a new auxiliary audit tool, and uses the audit tool to analyze the enterprise financial statements. First, retrieve the enterprise profit statement from the enterprise financial statement system. The profit statement mainly covers the financial information including income, expenditure, expense, profit, net investment income, net business income and expenditure, operating profit, total profit and other project categories. Using VBA combined with specific project indicators to compile the calculation formula, and then compare the format, content and formula of the income statement to complete the design of the operating language, enabling the one-click report analysis function can complete the business report analysis in a very short period of time, generating the corresponding revenue, comprehensive cost rate, sales expense rate, profit rate and other numerical analysis results of different business departments. The application of the audit tool in the accounting audit work can effectively promote the standardization of the accounting data analysis process, better promote the enterprise audit work to realize the information transformation, and provide technical support for the improvement of the financial management level.

(6) Establish a high-quality work team

First of all, from the enterprise talent recruitment link to expand the channel, strictly in accordance with the financial management, accounting and audit work requirements for job recruitment standards design, improve the threshold of employees, to ensure that the selection of professional background and work ability of the talent team, to provide intellectual support for the optimization of enterprise financial management. Secondly, improve the enterprise personnel training mechanism, around the national policy, industry norms, financial management, accounting work and audit and other aspects of the organization to carry out related training activities, and focus on strengthening the staff information operation skills training, to ensure that it better adapt to the needs of enterprise information management. Finally, should also be closely combined with enterprise management practice summary of work experience, regular integration of staff meetings, strengthen the analysis of the audit results, the preparation of specific application of audit results, to ensure that the enterprise accounts settlement results, profit operation of the open and transparent, to minimize the actual operation of the improper behavior or disorderly operation problems, etc. Ensure that truly rely on accounting audit to achieve effective supervision and intervention of financial management, improve the level of financial management and accounting.

Conclusion

To sum up, accounting audit plays a certain role in promoting the importance of financial management, promoting the sound management system, strengthening the audit of financial information and improving the quality of financial reports. In this regard, enterprises should pay attention to the optimization of accounting and auditing work, by clarifying the importance of accounting and auditing, detailing the construction of accounting and auditing system, optimizing the design of enterprise organization structure, giving full play to the function of accounting and auditing, promoting the information construction of audit work, establishing high-quality work team and other measures, and constantly promoting the high-quality development of accounting and auditing work. Promote the coordination, precision and standardization of enterprise financial management, so that it can better play the management efficiency, to ensure the sustainable and stable development of enterprises.

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